



OFFICIAL GAZETTE

GOVERNMENT OF GOA

GOVERNMENT OF GOA

Department of Personnel

Notification

1/3/90-PER

In exercise of the powers conferred by the proviso to Article 309 of the Constitution and in consultation with the Goa Public Service Commission vide their letter No. COM/II/13/24(2)/93 dated 13-4-1993 and in supersession of the existing recruitment rules for the relevant posts, the Governor of Goa hereby makes the following rules relating to recruitment to the Goa General Service, Group 'B' Gazetted Post in the Directorate of Health Services, Government of Goa, namely:—

1. Short title, application and commencement:—

(1) These rules may be called the Government of Goa, Directorate of Health Services, Group 'B' Gazetted Post, Recruitment Rules, 1993.

2. Application:—They shall apply to the posts specified in Column 1 of the Schedule to these rules.

(3) They shall come into force from the date of their publication in the Official Gazette.

2. Number, classification and scales of pay.—The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in Columns 2 to 4 of the said Schedule:

Provided that the Government may vary the number of posts in Column 2 of the Schedule from time to time subject to exigencies of work.

3. Method of recruitment, age limit and other qualifications.—The method of recruitment to the said posts, age limit, qualifications and other matters connected therewith shall be as specified in Columns 5 to 13 of the Schedule.

4. Disqualification.—No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the service:

Provided that the Government may if satisfied that such marriage is permissible under the personal Law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. Power to relax.—Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing and in consultation with the Goa Public Service Commission relax any of the provisions of these rules with respect to any class or category of persons.

6. Saving.—Nothing in these rules shall affect reservation, relaxation of age limit and other concessions required to be provided for Scheduled Castes, and other special categories of persons in accordance with the orders issued by the Government from time to time in that regard.

By order and in the name of the Governor of Goa.

G. J. Prabhudesai, Under Secretary (Personnel).

Panaji, 14th June, 1993.

SCHEDULE

Name/ Designation of post	Number of posts	Classification	Scale of Pay	Whether Selection post or non-Selection post	Age limit for direct recruits	Whether the benefit of added years of service is admissible under Rule 30 of CCS (Pension) Rules, 1972	Educational and other qualifications required for direct recruits	Whether age & educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer/contract and percentage of the vacancies to be filled by various methods	In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a D.P.C. exists, what is its composition	Circumstances in which Goa Public Service Commission is to be consulted in making recruitment
1	2	3	4	5	6	6(a)	7	8	9	10	11	12	13
Chief Bio-Che- mist. (1993) Sub- ject to varia- tion depen- dent on work- load.	2 (General Service Group 'B' Gazetted.)	Goa -EB-75-	Rs. 2000- -60-2300- -3200- -100- -3500.	Selec- tion. for Gov- ernment ser- vants upto 5 years in accordance with the ins- tructions or orders issued by the Govern- ment).	Not exceed- ing 35 years (relaxable for Govern- ment ser- vants upto 5 years in accordance with the ins- tructions or orders issued by the Govern- ment).	No.	<i>Essential:</i> M. Sc. Degree in Bio- chemistry of a recogni- sed University. <i>Desirable:</i> 1) 3 years experience in Bio-Chemical work in the Bio-Chemistry Department of a re- cognised Institution after Post Gradua- tion. 2) Knowledge of Konka- ni and/or Marathi.	Age: Not appli- cable. Qualifi- cation: Yes.	2 years	Promotion fail- ing which by direct recruit- ment.	<i>Promotion:</i> Bio-chemist working in a laboratory of Pathology Depart- ment or/and Bio- -Chemistry Depart- ment with three years regular ser- vice in the grade.	Group 'B' D. P. C. consisting of: 1. Chair- man/ /Mem- ber, GPSC- Chair- man: 2. Chief Secre- tary or his no- minee- -Mem- ber. 3. Admi- nistra- tive Secre- tary/ /Head of De- part- ment- -Mem- ber.	As required under the G. P. S. C. (Exemption from consul- tation) Re- gulations 1988. Con- sultation with the G. P. S. C. necessary while ma- king direct recruitment, promotion, confirma- tion select- ing an officer for appointment on depu- tation and amending/ /relaxing any of the provisions of these Rules.

Notification

15/20/92-PER

In exercise of the powers conferred by sub-section (2) of Section 9, Sub-section (2) of Section 12 and Section 24 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, read with item (iii) of Serial No. 4 of Part III and item (iii) of Serial No. 1 of Part IV of the Schedule thereto the

Governor of Goa hereby specifies, in relation to the posts mentioned in column 2 of the Schedule appended hereto, the following Appointing Authority, the Disciplinary Authority and penalties which the said Disciplinary Authority may impose and the appellate authority in the corresponding entries in columns 3, 4, 5 and 6 respectively of the said Schedule with immediate effect.

SCHEDULE

Sr. No.	Description of post	Appointing Authority	Authority competent to impose penalties and which it may impose (with reference to item numbers in Rule 11)		Appellate Authority
			Authority	Penalties	
1.	2.	3.	4.	5.	6.
1.	All Group 'C' and Group 'D' posts under the Directorate of Settlement & Land Records	Director of Settlement & Land Records	Director of Settlement & Land Records	All	Secretary (Revenue)

By order and in the name of the Governor of Goa.

S. V. Shirodkar, Under Secretary (Personnel).

Panaji, 21st July, 1993.

♦♦♦

hereby makes the following rules so as to further amend the Goa, Daman and Diu Land Revenue (Record of Rights and Register of Cultivators) Rules, 1969, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa Land Revenue (Record of Rights and Register of Cultivators) (Amendment) Rules, 1993.

(2) They shall come into force at once.

2. *Amendment of Forms I and XIV.*—In Forms I and XIV appended to the Goa, Daman and Diu Land Revenue (Record of Rights and Register of Cultivators) Rules, 1969, the following shall be inserted at the end, namely:—

“N.B. The records are subject to the provisions of section 18 K of the Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964).”

By order and in the name of the Governor of Goa.

B. N. Bhat, Under Secretary (Revenue).

Panaji, 12th July, 1993.

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following rules so as to amend the Goa, Daman and Diu Dentists Rules, 1980 as follows, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa Dentists (Amendment) Rules, 1993.

(2) They shall come into force at once.

Public Health Department**Notification**

13-52-89-IV/PHD/1950

In exercise of the powers conferred by section 55 of the Dentists Act, 1948 (Central Act XVI of 1948), the Government of Goa hereby makes the

2. Amendment of rule 10. — In rule 10 of the Goa, Daman and Diu Dentists Rules, 1980, for sub-rule (14), the following shall be substituted, namely:—

"(14) The fees payable under Chapter IV of the Act shall be as follows, namely:—

(i) For the first registration in the register	Rs. 100/-
(ii) For entry of any additional qualification under section 40	Rs. 60/-
(iii) Renewal fee under section 39	Rs. 60/-
(iv) For restoration to the register after removal for non-payment of renewal fee, in addition to renewal fee for the year or years during which the name remained removed	Rs. 10/-
(v) For restoration to the Register under section 42 ...	Rs. 100/-
(vi) For registration of a change of name	Rs. 5/-
(vii) For every certified copy of an entry in the Register ...	Rs. 5/-

By order and in the name of the Governor of Goa.

D. N. Accawade, Under Secretary (Health).

Panaji, 9th July, 1993.

Law (Establishment) Department
Office of the Chief Electoral Officer

Notification

3-1-87-ELEC-Vol-II

The following Notification No. 56/93(5), dated 4-6-1993 and the Corrigendum No. 56/93 dated 4-6-1993 issued by the Election Commission of India, New Delhi are hereby published for general information.

B. S. Subbanna, Law Secretary/Addl. Chief Electoral Officer.

Panaji, 7th July, 1993.

Election Commission of India

Nirvachan Sadan,
Ashoka Road,
New Delhi - 110001.

Dated the 4th June, 1993

14 Jyaishtha, 1915 (Saka)

Notification

No. 56/93(5). — In exercise of the powers conferred by clause (d) of sub-para (1), and in pursuance of the provisions of sub-para (2), of para-

graph 17 of the Election Symbols (Reservation and Allotment) Order, 1968, the Election Commission hereby makes the following further amendments in its Notification No. 56/92, dated 7th January, 1993, published as O. N. 2(E) in the Gazette of India Extraordinary Part II, Section 3(iii), dated the 8th January, 1993, and as amended from time to time, namely:—

IN TABLE IV appended to the said notification, under column 2, the entry 'Radio' wherever it occurs, (except in the State of Tamil Nadu) shall be omitted.

By order,
S. K. MENDIRATTA
Secretary
Election Commission of India.

Election Commission of India

Nirvachan Sadan,
Ashoka Road,
New Delhi - 110001.

Dated: 4-6-1993.

Corrigendum

No. 56/93/J. S. II.— In the Commission's notification No. 56/93(3), dated 8-4-1993, published in the Gazette of India, Extraordinary Part-II, Section 3(iii), the word and figure "Table IV" may be read as "Table III".

By order,
S. K. MENDIRATTA
Secretary
Election Commission of India.

LEGISLATURE SECRETARIAT

Notification

LA/B/3161/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 15-7-93 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Dated 16th July, 1993.

The Goa Sales Tax (Amendment) Bill, 1993

(Bill No. 21 of 1993)

A

BILL

further to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Goa Sales Tax (Amendment) Act, 1993.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 3. — In sub-section (2) of section 3 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"),—

(i) for the words "Assistant Commissioner of Sales Tax", the words "Deputy Commissioner of Sales Tax" shall be substituted;

(ii) the existing clause (a) shall be re-numbered as (aa) and before clause (aa) so re-numbered, the following clause shall be inserted, namely:—

"(a) Assistant Commissioner of Sales Tax".

3. Amendment of section 4. — In sub-section (5) of section 4 of the principal Act,—

(i) in clause (a), for the words and figures "not less than Rs. 1,500/- (Rupees one thousand five hundred),— ten thousand rupees", the words and figures "not less than Rs. 3,000/- (Rupees three thousand),— twenty thousand rupees" shall be substituted;

(ii) in clause (b), for the words and figures "less than Rs. 1,500/- (Rupees one thousand five hundred), -twenty thousand rupees", the words and figures "less than Rs. 3,000/- (Rupees three thousand),— thirty thousand rupees" shall be substituted;

(iii) in clause (c), for the words "rupees one thousand five hundred", the words "Rupees five thousands" shall be substituted;

(iv) in clause (d), for the words "fifty thousand rupees", the words "seventy five thousand rupees" shall be substituted.

4. Amendment of section 7. — In the proviso to item (III) of sub-section (3) of section 7 of the principal Act, for the words and figures "entry 68 of the Second Schedule", the words and figures "entry 68 or entry 85 of the Second Schedule" shall be substituted.

5. Amendment of section 15. — In section 15 of the principal Act,—

(i) after sub-section (4), the following sub-sections shall be inserted, namely:—

"(4A) If default is made in making payment in accordance with sub-section (3) or sub-section (4),—

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the person or persons liable to pay tax or any other amount due under this Act shall also be liable to pay interest during the period of default as under:

(a) one and half percent on the amount of tax remaining unpaid for each month for the

first three months after the expiry of the time prescribed;

(b) two percent on such amount for each month subsequent to the first three months as aforesaid.

Explanation: — for the purposes of clause (ii), the interest payable for a part of the month shall be proportionately worked out.

(4B) Notwithstanding anything contained in the aforesaid sub-section, the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any person or class of persons.

(4C) Any tax assessed, or any other amount due under this Act from a dealer or any other person may without prejudice to any other mode of collection be recovered,—

(a) as if it were an arrear of land revenue;
or

(b) by attachment and sale or by sale without attachment, of any property of such dealer or any other person by the Officer appointed under sub-section (2) of section 3, in accordance with such rules as may be prescribed;

(ii) for the proviso to clause (b) of sub-section (6), the following shall be substituted, namely:—

"Provided that the Commissioner or any person appointed to assist him under sub-section (2) of section 3, may, in respect of any particular dealer or person, and for reasons to be recorded in writing and on payment of interest at such rate as may be specified in the order, extend the date of such payment, or allow him to pay tax due or penalty or interest levied, if any, by instalment";

(iii) for clauses (a) and (b) of sub-section (7), the following clauses shall be respectively substituted, namely:—

(a) When a dealer is in default in making payment of the tax assessed or re-assessed or of penalty imposed or interest levied, there shall be paid by such dealer for the period commencing from the date of expiry of the date specified in the notice for payment and ending on the date of payment of the amount, simple interest at the rate of 20% per annum of the amount not so paid.

(aa) Notwithstanding anything contained in clause (a), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any person or class of persons.

(b) Any amount of tax or penalty or interest which remains unpaid after the date prescribed for payment or the date specified in the notice for payment, or in the order of imposition of penalty, or after the extended date of payment and any instalments not duly paid shall be recoverable as arrears of land revenue:

Provided that, notwithstanding anything contained in this Act or in the rules made there-

under but subject to such conditions as the Government or the Commissioner, as the case may be, if it or he thinks fit, may by general or special order specify, where a dealer to whom incentives by way of deferment of sales tax has been granted by virtue of eligibility certificate, and where a loan liability equal to the amount of any such tax payable by such dealer has been raised by the Economic Development Corporation/Maharashtra State Financial Corporation/Scheduled Bank, then such tax shall be deemed to have been paid.

6. Amendment of section 17. — In section 17 of the principal Act,—

(i) in sub-section (4), after the words and figures "the amount of tax assessed a sum not exceeding one-and-half times the amount of tax so assessed", the words and figures "and the interest determined to be payable under sub-section (4A) of section 15, the sum not exceeding one-and-a-half times of the amount of tax and interest so assessed" shall be inserted;

(ii) after sub-section (6), the following sub-section (6A) shall be inserted, namely:—

"(6A) When an assessment under sub-section (6) is not concluded within the time specified therein, the total and taxable turnover declared by a dealer in his returns shall be deemed to have been assessed for that year on the basis of the said returns and the provisions of this Act relating to assessment of escaped turnover, payment and recovery, appeal and revision shall mutatis mutandis apply to such deemed assessment."

7. Insertion of new section 17 A. — After section 17 of the principal Act, the following section shall be inserted, namely:—

"17A. — Summary assessment of certain dealers. — (1) Notwithstanding anything contained in sub-section (2) of section 17 but subject to the provisions contained in the Scheme formulated for the purpose of this section where, in respect of any year, the total turnover of a dealer, is not more than rupees five lakhs and the combined sales tax liability is of Rs. 10,000/- or less under this Act and the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Commissioner may at his discretion, but subject to the other provisions of this Act, assess such dealer on the basis of the original returns or the revised returns, as the case may be, without requiring his presence or the production by him of his books of accounts.

(2) For the purpose of sub-section (1), a dealer who is eligible to be summarily assessed under the provisions of this section, may,—

(i) in respect of any completed year of his accounts, the assessment for which is pending on the date on which the Goa Sales Tax (Amendment) Act, 1993 comes into force, submit to his assessing authority—

(a) the return relating to his turnover under sub-section (2) of section 15, if the same has not been submitted by him earlier;

or

(b) the revised return in the prescribed manner if the return had been submitted by him earlier,

within the period of forty five days from the date on which this section comes into force; and

(ii) in respect of subsequent accounting years submit to his assessing authority, the return relating to his turnover under sub-section (2) of section 15:

Provided that the return (s) or revised return (s) to be submitted by a dealer under the provisions of this sub-section shall be accompanied by the enclosures specified in sub-section (3):

Provided further, that no penalty under the provisions of sub-section (4) of section 17 shall be levied nor any prosecution under the provisions of clause (b) of section 30 be instituted or continued in respect of a dealer, who submits a revised return in respect of any completed year of his business in accordance with the requirements of this section.

(3) The return for the last quarter of the year or annual return wherever prescribed to be submitted by a dealer under this section shall be accompanied by the following enclosures, namely:—

(i) Satisfactory proof of payment of tax including percentage of increase envisaged in the Scheme formulated in this behalf;

(ii) Statement in the prescribed form showing the particulars of sales, purchases, etc. including utilisation of all statutory forms issued to him by his assessing authority either under the provisions of this Act or those of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(iii) Original of declaration forms, if any, required to be furnished by him to his assessing authority in support of his claim for deduction of sales from his gross turnover;

(iv) Original of declaration forms/certificates, if any, required to be furnished by him to his assessing authority to support the claim of exemption or concessional rate of tax on the transactions relating to his turnover under this Act and also under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(4) Summary Assessment under sub-section (1) shall not be made for any year in the case of a dealer,—

(i) in respect of whom facts indicating likelihood of variations between the values of purchases or sales actually made by him and the values vouchered by him in the records maintained by him or variations between the statements made by him in the books of accounts and in his returns have been discovered in relation to the past years including the year preceding the year under assessment; or

(ii) who is a newly registered dealer in whose case no regular assessment has been done so far; or

(iii) who has closed his business and is to be assessed for the last year; or

(iv) who has not filed any one or more of his returns or has/have filed the returns beyond the time prescribed; or

(v) who is in arrears of sales tax, local or central or any other dues under this Act or the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or

(vi) whose turnover during the year under assessment falls short of the turnover on the basis of which assessment was made during the preceding year by not less than 10%; or

(vii) in whose business any person who had been convicted under this Act or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) during the 3 years preceding the commencement of the year under assessment or who had become defaulter in respect of the dues under these Acts, has an interest; or

(viii) in respect of whom the assessment had been made on the basis of their returns furnished, without any inquiry and without production of any evidence in support of the returns in any part of the turnover in respect of any period, had escaped assessment to tax or had been under assessed or had been assessed at a lower rate, within the rate at which it was assessable or any deduction had been wrongly allowed therefrom, were subsequently discovered;

or

(ix) who has not shown an increase as required under the Scheme formulated for the purpose of this section; or

(x) who is availing exemption under entries 68 and 85 of the Second Schedule to this Act as S.S.I./M.S.I./L.S.I. as the case may be, or under Sales Tax Deferment-cum-Interest Free Loan Scheme.

(5) The provisions of this section shall not apply to the assessments which have been completed prior to the coming into force of the Goa Sales Tax (Amendment) Act, 1993, even if the same has been set aside in appeal or revision and all such assessments or re-assessments as the case may be, shall be completed in accordance with the other provisions of this Act and the directions passed in appeal or revision if any, in such cases.

8. Amendment of Second Schedule.— In the entry 68 of the Second Schedule to the principal Act,—

(i) in item (v) of the first proviso, for the figures "1-7-1983", the figures "23-4-1987" shall be substituted;

(ii) in the second proviso, for the figures "1-7-1983", the figures "23-4-1987" shall be substituted.

9. Amendment of Seventh Schedule.— In the Seventh Schedule to the principal Act, after entry 4, the following entry shall be inserted, namely:—

"4a. aircrafts, ships, boats or vessels Twelve percent.".

Statement of Objects and Reasons

Certain amendments to the Goa Sales Tax Act, 1964 are necessary with a view to implement the provisions of the Act effectively. Further, the Sales Tax Advisory Committee have also recommended that the limit of turnover for fixing the sales tax liability be enhanced.

2. At present, section 15 of the Goa Sales Tax Act, 1964 provides for penalty whenever the dealer is in default of payment of tax due. It is proposed to make a specific provision in respect of payment of interest on such tax. Accordingly, sub-section (4A) is proposed to be inserted in section 15 of the Act. As a result of the amendment to section 15, consequential amendments in respect of payment of interest are also proposed to be made in other relevant sections of the Act. Again, with a view to effect the recovery of arrears of sales tax faster, it is proposed to provide for recovery of dues departmentally. This purpose is sought to be achieved by inserting sub-section (4C) in section 15.

3. The Bill also proposes to incorporate a suitable enabling provision for introduction of Summary Assessment Scheme with respect to those dealers whose total turnover does not exceed Rs. 5 lakhs and total tax liability is Rs. 10,000/- or less.

4. An additional entry is sought to be incorporated in the Seventh Schedule to enable the Government to levy tax on right to use air-crafts, ships, boats or vessels.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved towards implementation of provisions of the Bill since no additional expenditure will be incurred on account of proposed amendment.

Panaji,
16th June, 1993.

WILFRED D'SOUZA
Chief Minister

Assembly Hall,
Panaji,
2nd July, 1993.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution:

In pursuance of clause (1) and (3) of Article 207 of the Constitution, the Governor of Goa has recommended to the introduction and consideration of the Goa Sales Tax (Amendment) Bill, 1993.

Annexure to Bill No. 21 of 1993

The Goa Sales Tax (Amendment) Bill, 1993

The Goa Sales Tax Act, 1964
(Act No. 4 of 1964)

1. Section 3 (1) For carrying out the purposes of this Act, the Government shall appoint an Officer to be called the Commissioner of Sales Tax.

29TH JULY, 1993

(2) To assist the Commissioner in the execution of his functions under this Act, the Government shall appoint Assistant Commissioner of Sales Tax and such number of,—

- (a) Sales Tax Officers.
- (b) Assistant Sales Tax Officers.
- (c) Sales Tax Inspectors, and
- (d) Other officers and persons, and give them such designations as the Government thinks necessary.

2. Section 4 (5) In this Act the expression 'taxable quantum' means:—

- (a) in relation to any dealer who imports or brings for sale any goods into Goa, Daman and Diu, or to whom any goods are despatched from any place outside Goa, Daman and Diu, for sale or who manufactures or produces any goods for sale, and the value of goods imported or brought, or manufactured, or produced by him or despatched to him, during the year is not less than Rs. 1500/- (Rupees one thousand five hundred), — ten thousand rupees;
- (b) in relation to any dealer who imports or brings for sale any goods into Goa, Daman and Diu or to whom any goods for sale are despatched from any place outside Goa, Daman and Diu, or who manufactures or produces any goods for sale, and the value of goods imported or brought, or manufactured or produced by him, or despatched to him, during the year is less than Rs. 1500/- (Rupees one thousand five hundred), — twenty thousand rupees;
- (c) in relation to a non-resident dealer who has no place of business in the territory of Goa, Daman and Diu but who sells goods in the territory and a casual trader, — rupees one thousand five hundred;
- (d) in relation to any other dealer, — fifty thousand rupees.

Provided that if the Government is of opinion that having regard to the difficulty in maintaining accounts or for other sufficient cause the taxable quantum in respect of any class of dealers falling under clause (a), (b) or (c) should be increased, the Government may fix in respect of such class of dealers such taxable quantum, not exceeding fifty thousand rupees as may be specified in the notification.

3. Section 7 (III) Sales of goods which are specified by the Government under section 8 as goods taxable at the first point, provided that in the case of such sales proof of payment of tax at the first point is adduced by the dealer to the satisfaction of the Commissioner:

Provided that where a manufacturer is not liable to pay tax on the first sale of the goods manufactured by him, under entry 68 of the Second Schedule, the first point for the purpose of this clause shall be the point of sale effected by the subsequent dealer who has purchased the goods from such manufacturer;

Section 17 (4) In assessing the dealer under any of the clauses (b), (c) and (d) of sub-section (2), or sub-section (3) if the Commissioner has reasons to believe that the dealer has failed, without sufficient cause, to comply with the requirements of sub-section (2) or sub-section (3) or sub-section (4) of section 15 of the Act, shall after giving such dealer a reasonable opportunity of being heard, direct him, either at the time of assessment or thereafter, to pay by way of penalty in addition to the amount of tax assessed a sum not exceeding one-and-a-half times the amount of tax so assessed.

The Second Schedule:

(v) The Small Scale Industry set up on or after 1-7-1983 produces a Certificate from the Directorate of Industries, Government of Goa that the said Industry is not of high pollutant nature.

(vi) Notwithstanding anything contained in the aforesaid provision, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing

Authority a declaration obtained from selling Small Scale Industry or from each of the subsequent sellers in series of sales by successive dealers as the case may be in the specified form and manner and also render true and complete account of all the purchases, sales and stocks of goods made by him from Small Scale Industries availing benefit of the entry.

Provided further that the benefit of exemption from tax under the Goa Sales Tax Act, 1964 under this entry shall not be available to Small Scale Industries of high polluting nature as declared by the Central Government and mentioned in the Annexure herebelow which will be set up within the State of Goa on or after 1-7-1983.

The Seventh Schedule

(See clause (vi) of sub-section (1) of section 7)

Sr. No.	Description of goods	Rate of tax
1	2	3
1.	Plant and machinery including cranes	Twelve per cent
2.	Television sets, video cassettes recorders and players, pre-recorded video cassettes and video game equipments.	Twelve per cent
3.	Furniture of all kinds.	Twelve per cent
4.	Crockery of all kinds.	Twelve per cent
5.	Any item to be specified by Government by notification.	Twelve per cent

Assembly Hall

Panaji,
5th July, 1993.

ASHOK B. ULMAN

Secretary to the Legislative
Assembly of Goa.

Notification

LA/B/3268/1993

The following Bill which was introduced in the Legislative Assembly of Goa on 26-7-1993 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 27th July, 1993.

The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Bill, 1993

(Bill No. 22 of 1993)

A

BILL

further to amend the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Salary, Allowances and

Pension of Members of the Legislative Assembly (Amendment) Act, 1993.

(2) It shall come into force at once.

2. Amendment of section 3B. — In sub-section (1) of section 3B of the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964 (Act 2 of 1965) (hereinafter referred to as the 'principal Act'), for the third proviso, the following shall be substituted, namely:—

"Provided further that after the death of the Member, his or her widow or widower as the case may be, shall be entitled for the pension till her or his death so long as she or he does not remarry:

Provided also that if such widow or widower is gainfully employed, then the provisions of clauses (a) and (b) of sub-section (3) shall mutatis mutandis apply in her or his case."

3. Insertion of new section 3BB. — After section 3B of the principal Act, the following shall be inserted, namely:—

"3BB. Nomination. — (1) Any person to whom any pension mentioned in section 3B is payable (hereinafter referred to as 'the pensioner'), may nominate any other person (hereinafter referred to as the 'nominee'), in such manner as may be prescribed, to receive after the death of the pensioner, all moneys payable to the pensioner on account of such pension, at, before or after the date of such nomination and which remains unpaid immediately before the death of the pensioner; and

(2) the nominee shall be entitled, on the death of the pensioner to receive, to the exclusion of all other persons, all such moneys which have so remained unpaid:

Provided that if the nominee predeceases the pensioner, the nomination shall, so far as it relates to the right conferred upon the said nominee, become void and of no effect:

Provided further that where provision has been duly made in the nomination, in accordance with rules made by the Government conferring upon some other person, the right to receive all such moneys, which have so remained unpaid, in the event of the nominee predeceasing the pensioner, such right shall, upon the decease as aforesaid of the nominee, pass to such other persons".

4. Insertion of new section 7B. — After section 7A of the principal Act, the following section shall be inserted, namely:—

"7B. Subject to the provisions of the rules made in this behalf, a member may appoint any person, possessing such qualifications and on such terms and conditions as may be prescribed, as his personal assistant."

Statement of Objects and Reasons

The Bill seeks to provide a Personal Assistant to Member. The Bill also seeks to remove certain difficulties faced while implementing its provisions regarding payment of pension.

Financial Memorandum

A recurring expenditure of around Rs. 2.5 lakhs is involved in the implementation of this Bill if the Personal Assistant to Member is to be paid Rs. 700/- per month.

Note on Delegated Legislation

The proposed Section 7B empowers the Government to frame Rules prescribing the qualifications and other terms and conditions of appointment of the Personal Assistant. This delegation is of normal character.

Panaji,
23rd July, 1993.

LUIZINHO FALEIRO
Minister for Law.

Assembly Hall,
Panaji,
22nd July, 1993.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution:

In pursuance of Article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa the introduction and consideration of the Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Bill, 1993.

(Annexure to Bill No. 22 of 1993)

The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Bill, 1993

The Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964

(Act No. 2 of 1965)

3B. Pension. — (1) With effect from the first day of September, 1988, there shall be paid a pension of seven hundred and fifty rupees per mensem to every person who has served as a Member of the Legislative Assembly for a period of five years, whether continuous or not:

Provided that where any person has served as aforesaid for a period exceeding five years, there shall be paid to him an additional pension of one hundred rupees per mensem for every year in excess of five, so however that, in no case, the pension payable to such person shall exceed one thousand and five hundred rupees per mensem:

Provided further that any person who has served as aforesaid for a period which falls short of five years not more than sixty days shall also be paid a pension of seven hundred fifty rupees per mensem:

Provided further that after the death of member his widow will be entitled for the pension till her death:

Provided further that the members of the Sixth Legislative Assembly elected from the constituencies of Daman and Diu and who have served as aforesaid for a period which falls short of five years shall be deemed to have completed a term of five years subject to the condition that they would not draw the pension as long as they serve as Councillors of the Union Territory of Daman and Diu:

Provided also further that the Members of the First Legislative Assembly of the then Union Territory of Goa,

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Daman and Diu who have served as aforesaid for a period which falls short of five years shall be deemed to have completed a term of five years:

Provided also further that the Members nominated to the Second Legislative Assembly of the then Union Territory of Goa, Daman and Diu who have served as aforesaid for a period which falls short of five years shall be deemed to have completed a term of five years.

(3) Where any person entitled to pension under sub-section (1) is also entitled to any pension from the Central Government or any State Government, or any corporation owned or controlled by the Central Government or any State Government, or any local authority under any law or otherwise, then:

(a) Where the amount of pension to which he is entitled under such law or otherwise, is equal to or in excess of that to which he is entitled under sub-section (1), such person shall not be entitled to any pension under that sub-section, and

(b) Where the amount of pension to which he is entitled under such law or otherwise, is less than that to which he is entitled under sub-section (1), such person shall be entitled to pension under that sub-section only of an amount which falls short of the amount of pension to which he is otherwise entitled under that sub-section.

Assembly Hall,
Panaji,
23rd July, 1993.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

Notification

LA/B/3162/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 15-7-93 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Dated 16th July, 1993.

The Goa Marine Fishing Regulation (Relaxation of Time Limit for Registration of Vessels) Bill, 1993

(Bill No. 23 of 1993)

A

BILL

to relax the time limit for registration of vessels under the Goa, Daman and Diu Marine Fishing Regulation Act, 1980.

Be it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

1. *Short title, commencement and duration.*—(1) This Act may be called the Goa Marine Fishing Regulation (Relaxation of Time Limit for Registration of Vessels) Act, 1993.

(2) It shall come into force at once.

(3) It shall remain in force for a period of six months from the date of its coming into force.

2. *Relaxation of time limit for registration of unregistered vessels.*—Notwithstanding anything contained in clauses (a) and (b) of sub-section (2) of section 12 of the Goa, Daman and Diu Marine Fishing Regulation Act, 1980 (Act 3 of 1981) (hereinafter referred to as the 'said Act'),—

(i) every application for registration of the vessels under the said Act shall be made by the owner of unregistered vessel within 6 months from the date of coming into force of this Act;

(ii) the authorised officer as defined in the said Act, shall consider all the applications which have been received by him after the expiry of the stipulated period under clause (b) of sub-section (2) of section 12 of the said Act, and in case such applications meet with all the requisite requirements, register the same under the said Act.

Statement of Objects and Reasons

Many fishermen of this State are facing great hardships as they could not comply with the provisions of clauses (a) and (b) of sub-section (2) of section 12 of the Goa, Daman and Diu Marine Fishing Regulation Act, 1980.

It is, therefore, proposed to relax the time limit for registration of fishing vessels under the Goa, Daman and Diu Marine Fishing Regulation Act, 1980, by a period of six months so as to enable the fishermen to register their fishing vessel within the relaxed period.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Panaji, 9th July, 1993. ASHOK T. NAIK SALGAONKAR
Minister for Fisheries

Assembly Hall,
Panaji,
9th July, 1993. ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

Notification

LA/B/3233/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 22-7-1993 is hereby published for general information in pursuance of the provisions of Rule 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 23rd July, 1993.

The Goa Public Health (Third Amendment) Bill, 1993

(Bill No. 24 of 1993)

A

BILL

further to amend the Goa, Daman and Diu Public Health Act, 1985.

Be it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Public Health (Third Amendment) Act, 1993.

(2) It shall come into force at once.

2. *Amendment of section 22.*—For section 22 of the Goa, Daman and Diu Public Health Act, 1985 (Act 25 of 1985) (hereinafter referred to as the "principal Act"), the following shall be substituted, namely:—

"22. *New house not to be occupied without adequate water supply and proper water storage facility.*—(1) No owner of any dwelling-house which may be constructed or re-constructed after the commencement of the Third Amendment Act, 1993 in any urban or rural areas shall occupy it, or cause or permit it to be occupied until he has obtained a certificate from the Health Officer,—

(i) that there is within the house or within reasonable distance therefrom, a supply of wholesome water sufficient for the domestic purpose of the inmates of the house; and

(ii) that there is a mosquito-proof sump and the overhead tank in the building is fitted with a circular lid and a fixed ladder is provided for access thereto as per the specifications as may be prescribed.

(2) The Health Officer may also by notice in writing, direct the owner of any existing dwelling-house or premises accommodating the Government or private offices and having sums or overhead tanks to provide such mosquito-proof arrangement and within such time as may be specified by the Health Officer.

(3) Whenever a person on whom notice is served under sub-section (2), fails to comply with the requirements thereof, the Health Officer may himself or through the local bodies get the requisite work done and recover the cost thereof from the owner as arrears of land revenue under the law for the time being in force.”.

3. *Amendment of section 53.*—In sub-section (1) of section 53 of the principal Act, the proviso to clause (xv) shall be omitted.

4. *Amendment of section 76.*—In section 76 of the principal Act,—

(i) in sub-section (1), after clause (b), the following shall be inserted, namely:—

"(c) leave wells permanently disused without hermetically sealing or closing them with mosquito-proof arrangements as specified by the Health Officer";

(ii) after sub-section (2), the following shall be inserted, namely:—

"(3) If any person contravenes the provisions of sub-section (1), the Health Officer may issue to him a notice requiring him to comply with the requirements thereof within specified time limit:

(4) Whenever any person on whom notice is served under sub-section (3), fails to comply with the requirements thereof, the Health Officer may himself or through local bodies get the requisite work done and recover the cost thereof from the owner as arrears of land revenue under the law for the time being in force.”.

5. *Insertion of new section.*—After section 76 of the principal Act, the following shall be inserted, namely:—

"76A. *Builder to take anti-larval measures.*—

(1) Notwithstanding any law for the time being in force, it shall be the duty of every builder where construction activities are being carried on, to take adequate anti-larval measures at the construction site in consultation with the concerned Health Officer.

(2) The Health Officer shall have subject to the control of the Government, power to issue notice to the concerned builder for compliance of the provisions of sub-section (1) within the period as specified thereunder.

(3) Whenever the builder on whom notice is served under sub-section (2), fails to comply with the requirements within reasonable period as specified thereunder, the Health Officer shall take all required anti-larval measures as may be necessary at the construction site, and recover all expenses incurred thereunder at the rate prescribed under section 76B from the builder as arrears of land revenue under the law for the time being in force.

76B. *Levy of fee.*—The fee to be levied for anti-larval measures at construction site shall be at such rates as may be prescribed.”.

Statement of Objects and Reasons

It is proposed to amend sections 22 and 76 of the Goa, Daman and Diu Public Health Act, 1985 and also to insert new sections 76A and 76B therein in order to control mosquito menace. Also, it is proposed to omit proviso to clause (xv) of sub-section (1) of section 53 of the said Act, 1985 to prevent transmission of deadly infectious diseases like AIDS through blood transfusion.

"This Bill seeks to achieve the above objects.

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Financial Memorandum

No financial implications are involved in the implementation of the above amendment. As regards amendment to section 53 it is stated that at Goa Medical College there already exists Surveillance Centre where blood can be tested for AIDS within the shortest possible time and can ensure safety of tested blood for transfusion.

Panaji,
14th July, 1993.

WILFRED D'SOUZA
Chief Minister

Assembly Hall,
Panaji,
14th July, 1993.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

(Annexure to Bill No. 24 of 1993)

The Goa, Public Health (Third Amendment) Bill, 1993

**The Goa, Daman and Diu Public Health
Act, 1985**
(Act No. 25 of 1985)

Section 22. *New house not to be occupied without adequate water-Supply.*—No owner of any dwelling house which may be constructed or reconstructed after the commencement of this Act in any Urban local area shall occupy it, or cause or permit it to be occupied until he has obtained

a certificate from the Health Officer that there is within the house, or within a reasonable distance therefrom, a supply of wholesome water sufficient for the domestic purposes of the inmates of the house.

Section 53(1). (xv) All the Blood Banks shall send the blood specimen for ELIZA test to the surveillance centre of the Goa Medical College and only after obtaining the negative result, it shall be used for the patients.

Provided that in the case of an emergency, where blood transfusion is deemed necessary without waiting for the report of ELIZA test, written consent of the patient or guardian or relative shall be obtained before such blood transfusion.

Section 76. *Prohibition of mosquito breeding in collections of water.*—(1) If the provisions of this section have been extended to any local area, no person or local authority shall, after such extension—

(a) have, keep or maintain within such area any collection of standing or flowing water in which mosquitoes breed or are likely to breed; or

(b) cause, permit, or suffer any water within such area to form a collection in which mosquitoes breed or are likely to breed, unless such collection has been so treated as effectively to prevent such breeding.

Explanation:—Troughs used for cattle and in frequent use shall not, until the contrary is proved, be deemed to be collections of water in which mosquitoes breed or are likely to breed.

(2) The natural presence of mosquitoes larvae in any standing or flowing water shall be evidence that mosquitoes are breeding in such water.

Assembly, Hall,
Panaji,
14th July, 1993.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.